

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 2-5-19
Agenda Consent
Item No. F. 6.

Board Meeting Date:	2/5/2019
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #7

Purpose and Explanation:

Budget Amendment #7 represents all budget changes in the General Fund for the period of December 1, 2018 through December 31, 2018. Revenue increases reflect changes in local sources.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	33,954.21
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Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date: Initial:	ADDITIONAL INFORMATION Yes: _____ No: _____
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BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

7

ESTIMATED REVENUE

FUND	
<input checked="" type="checkbox"/>	General Fund
<input type="checkbox"/>	Special Revenue
<input type="checkbox"/>	Debt Service
<input type="checkbox"/>	Capital Projects

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE TRANSFERS & BALANCES	\$ 279,145,841.83	\$33,954.21	\$ 279,179,796.04
O	SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.		
B			
J			
E			
C			
T			
S			

APPROPRIATIONS

FUNCTION/ OBJECT	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
	SEE SCHEDULE II ATTACHED FOR FUNCTION/OBJECT DETAIL.		
TOTAL REVISIONS			

Adopted by the Board: _____
Date

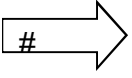
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	106,319,932.00	-	106,319,932.00
3315	WORKFORCE DEVELOPMENT	493,947.00	-	493,947.00
3317	WORKFORCE PERFORMANCE INCENTIVE	-	-	-
3318	ADULTS WITH DISALBILTIES	-	-	-
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3334	FLA TEACHER LEAD PROGRAM	-	-	-
3336	INSTR. MAT.	-	-	-
3342	STATE FOREST FUNDS	-	-	-
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	50,723.00	-	50,723.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	30,903,724.00	-	30,903,724.00
3361	SCHOOL RECOGNITION PROGRAM	1,334,007.00	-	1,334,007.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	910,000.00	-	910,000.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	200,000.00	-	200,000.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	89,518,762.00	-	89,518,762.00
3421	TAX REDEMPTION	150,000.00	-	150,000.00
3425	RENT	-	-	-
3430	INTEREST	600,000.00	-	600,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,048,678.00	-	4,048,678.00
3479	OTHER COURSE FEES	1,880.00	-	1,880.00
3483	COLLECTION OF INTERNAL ACCOUNTS	80,452.33	26,974.21	107,426.54
3490	MISC LOCAL	1,317,029.54	6,980.00	1,324,009.54
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	1,400,000.00	-	1,400,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	420,000.00	-	420,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	5,000,000.00	-	5,000,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 245,325,077.87	\$ 33,954.21	\$ 245,359,032.08
FUND BALANCE 07/01/2018		\$ 33,820,763.96	\$ -	\$ 33,820,763.96
TOTAL EST. REV. AND BEG BALANCE		\$ 279,145,841.83	\$ 33,954.21	\$ 279,179,796.04

2018-2019 BUDGET AMENDMENT #7
GENERAL FUND
12/31/2018

This budget amendment represents an increase in the General Fund in the amount of: \$ 33,954.21



1	Collection of Internal Accounts	\$	26,974.21
2	Frey Foundation Grant	\$	6,500.00
	Honor Choir Donation		480.00

Total \$ 33,954.21

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 85,482,112.24	\$ (36,547.09)	\$ 85,445,565.15
	.20	Benefits	25,859,241.07	7,295.72	25,866,536.79
{2}	.30	Purchase Service	18,287,625.68	90,114.68	18,377,740.36
	.40	Energy Service	6,525.54	22.35	6,547.89
{3}	.50	Supplies	8,309,687.95	(43,996.15)	8,265,691.80
	.60	Capital Outlay	5,140,986.25	10,837.52	5,151,823.77
	.70	Other Expense	2,156,230.65	3,436.39	2,159,667.04
			<u>\$ 145,242,409.38</u>	<u>\$ 31,163.42</u>	<u>\$ 145,273,572.80</u>

Pupil Pers.

6100.10	Salaries	\$ 9,031,187.43	\$ 870.00	\$ 9,032,057.43	
.20	Benefits	2,874,350.24	65.23	2,874,415.47	
.30	Purchase Service	3,558,620.30	(1,150.00)	3,557,470.30	
.40	Energy Service	1,000.00	-	1,000.00	
.50	Supplies	110,001.73	3,153.51	113,155.24	
.60	Capital Outlay	25,092.57	(890.78)	24,201.79	
.70	Other Expense	25,511.00	(500.00)	25,011.00	
			<u>\$ 15,625,763.27</u>	<u>\$ 1,547.96</u>	<u>\$ 15,627,311.23</u>

Instr. Media

6200.10	Salaries	\$ 3,247,145.85	\$ -	\$ 3,247,145.85	
.20	Benefits	1,117,332.48	-	1,117,332.48	
.30	Purchase Service	54,935.00	-	54,935.00	
.40	Energy Service	-	-	-	
.50	Supplies	48,807.13	(991.00)	47,816.13	
.60	Capital Outlay	204,915.26	-	204,915.26	
.70	Other Expense	3,679.00	591.00	4,270.00	
			<u>\$ 4,676,814.72</u>	<u>\$ (400.00)</u>	<u>\$ 4,676,414.72</u>

Curr. Dev.

6300.10	Salaries	\$ 3,740,484.29	\$ -	\$ 3,740,484.29	
.20	Benefits	1,088,341.22	-	1,088,341.22	
.30	Purchase Service	71,224.16	150.00	71,374.16	
.40	Energy Service	-	-	-	
.50	Supplies	37,342.01	121.00	37,463.01	
.60	Capital Outlay	22,964.59	-	22,964.59	
.70	Other Expense	21,700.00	1,450.00	23,150.00	
			<u>\$ 4,982,056.27</u>	<u>\$ 1,721.00</u>	<u>\$ 4,983,777.27</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 645,402.80	\$ -	\$ 645,402.80
.20	Benefits	155,542.83	-	155,542.83
.30	Purchase Service	123,659.53	800.00	124,459.53
.40	Energy Service		-	
.50	Supplies	42,486.46	-	42,486.46
.60	Capital Outlay	243,351.50	-	243,351.50
.70	Other Expense	78,981.52	-	78,981.52
		<u>\$ 1,289,424.64</u>	<u>\$ 800.00</u>	<u>\$ 1,290,224.64</u>

Instr. Tech.

6500.10	Salaries	\$ 2,333,898.40	\$ 1,607.25	\$ 2,335,505.65
.20	Benefits	680,918.84	359.46	681,278.30
.30	Purchase Service	510,799.30	(1,000.00)	509,799.30
.40	Energy Service	3,100.00	-	3,100.00
.50	Supplies	4,407.00	1,000.00	5,407.00
.60	Capital Outlay	345,326.44	(11,000.00)	334,326.44
.70	Other Expense	6,720.00	-	6,720.00
		<u>\$ 3,885,169.98</u>	<u>\$ (9,033.29)</u>	<u>\$ 3,876,136.69</u>

Board of Ed.

7100.10	Salaries	\$ 182,710.00	\$ -	\$ 182,710.00
.20	Benefits	226,765.91	-	226,765.91
.30	Purchase Service	264,528.41	-	264,528.41
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay		-	
.70	Other Expense	340,000.00	-	340,000.00
		<u>\$ 1,014,004.32</u>	<u>\$ -</u>	<u>\$ 1,014,004.32</u>

Gen. Admin.

7200.10	Salaries	\$ 928,149.08	\$ -	\$ 928,149.08
.20	Benefits	239,153.51	-	239,153.51
.30	Purchase Service	46,222.96	-	46,222.96
.40	Energy Service	2,600.00	-	2,600.00
.50	Supplies	7,326.00	-	7,326.00
.60	Capital Outlay	22,616.00	-	22,616.00
.70	Other Expense	9,869.82	-	9,869.82
		<u>\$ 1,255,937.37</u>	<u>\$ -</u>	<u>\$ 1,255,937.37</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 12,036,284.38	\$ 2,615.20	\$ 12,038,899.58
.20	Benefits	3,698,762.23	1,805.28	3,700,567.51
.30	Purchase Service	202,647.59	1,500.73	204,148.32
.40	Energy Service		-	
.50	Supplies	119,528.03	(5,696.23)	113,831.80
.60	Capital Outlay	105,879.46	(1,522.33)	104,357.13
.70	Other Expense	36,864.37	10.00	36,874.37
		<u>\$ 16,199,966.06</u>	<u>\$ (1,287.35)</u>	<u>\$ 16,198,678.71</u>

Facilities Acq.

7400.10	Salaries	\$ 49,210.56	\$ -	\$ 49,210.56
.20	Benefits	16,303.97	-	16,303.97
.30	Purchase Service	911,280.00	-	911,280.00
.40	Energy Service	100.00	-	100.00
.50	Supplies	1,000.00	-	1,000.00
.60	Capital Outlay	139,553.00	11,914.52	151,467.52
.70	Other Expense	400.00	-	400.00
		<u>\$ 1,117,847.53</u>	<u>\$ 11,914.52</u>	<u>\$ 1,129,762.05</u>

Fiscal Services

7500.10	Salaries	\$ 1,397,006.44	\$ -	\$ 1,397,006.44
.20	Benefits	412,135.82	-	412,135.82
.30	Purchase Service	26,089.25	-	26,089.25
.40	Energy Service	100.00	-	100.00
.50	Supplies	12,271.00	-	12,271.00
.60	Capital Outlay	10,270.00	-	10,270.00
.70	Other Expense	1,500.00	-	1,500.00
		<u>\$ 1,859,372.51</u>	<u>\$ -</u>	<u>\$ 1,859,372.51</u>

Central Serv.

7700.10	Salaries	\$ 2,287,215.35	\$ -	\$ 2,287,215.35
.20	Benefits	672,742.63	-	672,742.63
.30	Purchase Service	1,108,286.50	20,036.35	1,128,322.85
.40	Energy Service	18,675.00	-	18,675.00
.50	Supplies	82,704.02	(8,500.00)	74,204.02
.60	Capital Outlay	74,248.18	-	74,248.18
.70	Other Expense	57,960.00	-	57,960.00
		<u>\$ 4,301,831.68</u>	<u>\$ 11,536.35</u>	<u>\$ 4,313,368.03</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,673,793.62	\$ -	\$ 6,673,793.62
.20	Benefits	2,710,799.37	-	2,710,799.37
.30	Purchase Service	658,528.81	1,793.09	660,321.90
.40	Energy Service	1,110,100.00	-	1,110,100.00
.50	Supplies	787,361.18	-	787,361.18
.60	Capital Outlay	141,235.00	-	141,235.00
.70	Other Expense	95,000.00	-	95,000.00
		<u>\$ 12,176,817.98</u>	<u>\$ 1,793.09</u>	<u>\$ 12,178,611.07</u>

Opr. of Plant

7900.10	Salaries	\$ 5,968,364.93	\$ -	\$ 5,968,364.93
.20	Benefits	2,459,391.77	-	2,459,391.77
.30	Purchase Service	7,025,406.26	(3,856.93)	7,021,549.33
.40	Energy Service	7,356,112.11	-	7,356,112.11
.50	Supplies	381,910.10	722.58	382,632.68
.60	Capital Outlay	237,896.32	1,573.86	239,470.18
.70	Other Expense	15,488.02	-	15,488.02
		<u>\$ 23,444,569.51</u>	<u>\$ (1,560.49)</u>	<u>\$ 23,443,009.02</u>

Maint. of Plant

8100.10	Salaries	\$ 5,020,633.28	\$ -	\$ 5,020,633.28
.20	Benefits	1,607,015.29	-	1,607,015.29
.30	Purchase Service	583,393.96	-	583,393.96
.40	Energy Service	117,000.00	-	117,000.00
.50	Supplies	457,621.84	-	457,621.84
.60	Capital Outlay	169,500.00	1,000.00	170,500.00
.70	Other Expense	15,000.00	(1,000.00)	14,000.00
		<u>\$ 7,970,164.37</u>	<u>\$ -</u>	<u>\$ 7,970,164.37</u>

Admin. Tech.

8200.10	Salaries	\$ 1,113,277.60	\$ -	\$ 1,113,277.60
.20	Benefits	312,964.22	-	312,964.22
.30	Purchase Service	332,000.00	-	332,000.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<u>\$ 1,758,241.82</u>	<u>\$ -</u>	<u>\$ 1,758,241.82</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,707,822.00	\$ -	\$ 2,707,822.00
.20	Benefits	666,315.61	-	666,315.61
.30	Purchase Service	196,270.00	3,000.00	199,270.00
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	378,500.00	(3,000.00)	375,500.00
.60	Capital Outlay	115,350.00	-	115,350.00
.70	Other Expense	9,300.00	-	9,300.00
		<hr/>		
		\$ 4,075,557.61	\$ -	\$ 4,075,557.61
		<hr/>		
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
		<hr/>		
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
		<hr/>		
<u>Contingency</u>				
{4} 2700		\$ 28,269,892.81	\$ (14,241.00)	\$ 28,255,651.81
		<hr/>		
TOTAL APPROP. AND ENDING BALANCE		\$ 279,145,841.83	\$ 33,954.21	\$ 279,179,796.04
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Budget Amendment #7 - General Fund Notes- Appropriation Changes on Schedule II
For the Period December 1, 2018 through December 31, 2018

{1} 5000.10 – Salaries – (\$36,547.09):

The following changes occurred in Instructional Salaries:

ADVANCED PLACEMENT	\$28,866.61
DISCIPLINE FUNDS	\$1,338.00
INDUSTRY CERTIFIED CAREER PROGRAMS	\$1,176.36
LOTTERY FUNDS	\$1,100.00
RENTAL RECEIPTS	\$119.63
SCHOOL RECOGNITION	(\$69,147.69)

{2} 5000.30 – Purchase Services – \$90,114.68:

The following changes occurred in Instructional Supplies:

SCHOOL RECOGNITION PROGRAM	\$72,134.00
READING CATEGORICAL FUNDS	\$5,230.00
MAGNET PROGRAMS	\$4,277.03
ADVANCED PLACEMENT	\$3,495.00
LOTTERY FUNDS	\$2,795.00
CAMBRIDGE	\$2,000.00
VOCATIONAL EQUIPMENT FUNDS	\$1,500.00
INTERNAL ACCOUNTS FIXED ASSET PURCHASE	\$1,500.00
INDUSTRY CERTIFIED CAREER	\$1,304.96
MIDDLE SCHL BAND PROGR - 1 MIL	\$1,000.00
A NET INCREASE IN VARIOUS PROJECTS	\$378.69
RENTAL RECEIPTS	(\$5,500.00)

{3} 5000.50 – Supplies – (\$43,996.15):

The following changes occurred in Instructional Purchase Services:

ENERGY SAVINGS AWARD	\$47,185.46
FREY BAND & ORCHESTRA GRANT	\$6,500.00
RENTAL RECEIPTS	\$2,001.37
A NET INCREASE IN VARIOUS PROJECTS	\$995.83
VOCATIONAL EQUIPMENT FUNDS	\$191.73
FLEXIBLE TEXTBOOK FUNDS	(\$991.00)
MIDDLE SCHL BAND PROGR - 1 MIL	(\$1,000.00)
FUND RAISING EQUALIZATION	(\$1,555.59)
ATHLETIC SUPPLEMENTS	(\$1,834.50)
CAMBRIDGE	(\$2,100.00)
SCHOOL RECOGNITION PROGRAM	(\$3,058.85)
MAGNET PROGRAMS	(\$4,277.03)
DISCTRICT NON-PROJECT	(\$5,134.83)
READING CATEGORICAL FUNDS	(\$5,230.00)
LOTTERY FUNDS	(\$7,739.80)
INDUSTRY CERTIFIED CAREER PROGRAMS	(\$9,014.24)
ADVANCED PLACEMENT	(\$58,934.70)
FIXED ASSETS PURCHASE - INTERNAL ACCOUNTS	

{4} 2700 – Contingency – (\$14,241.00):

ENERGY REBATE AWARDS	(\$50,000.00)
FTE SCHOOL BUDGET ADJUSTMENT FOR OCTOBER COUNT	\$35,759.00

Contingency Fund Balances 12/31/2018

<u>Nonspendable</u>		
2711 - Reserved for Inventories	930,992.61	<u>930,992.61</u>
<u>Restricted</u>		
2723 - Workforce Development	1,496,284.67	
1 Mill Tax Reserve	3,820,458.67	
Voluntary Pre-K	657,984.21	<u>5,974,727.55</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	406,659.21	
School Projects	233,057.14	
E-Rate	625,598.15	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Terminal Pay	500,000.00	
McKay Scholarships	2,200,000.00	
Board Reserve	250,130.00	
Out of County Transfers		
Reserve for Financial Software		
Transportation Audit Adjustment		
State & Local Grants	305,588.30	
EDEP Reserve	1,641,064.71	
Federal Terminal Pay		<u>6,487,097.51</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>14,862,834.14</u>
Total Contingency 2700		<u><u>28,255,651.81</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,360,770.96	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	21,349,931.65	9.66%
